

(IV) RESPONDS IN A MANNER THAT IS NOT CONSIDERED APPROPRIATE TO CARRY OUT THE RECOMMENDATION.

(8) THE EXECUTIVE DIRECTOR OR THE JOINT AUDIT COMMITTEE MAY DIRECT THE LEGISLATIVE AUDITOR TO UNDERTAKE A REVIEW TO DETERMINE THE EXTENT TO WHICH ACTION HAS BEEN TAKEN BY A LOCAL SCHOOL SYSTEM TO IMPLEMENT A REPORT RECOMMENDATION.

(9) WITH RESPECT TO FINDINGS AND RECOMMENDATIONS MADE TO A LOCAL SCHOOL SYSTEM, THE JOINT AUDIT COMMITTEE MAY MAKE RECOMMENDATIONS TO THE GOVERNOR, STATE SUPERINTENDENT OF SCHOOLS, THE LOCAL SCHOOL GOVERNING BOARD, OR LOCAL SCHOOL OFFICIALS AFTER REVIEWING A LOCAL SCHOOL SYSTEM'S RESPONSE TO A RECOMMENDED ACTION.

(G) (1) THE GOVERNOR AND THE CHIEF JUDGE OF THE COURT OF APPEALS SHALL IMPLEMENT SYSTEMS AND PROCESSES TO MONITOR THE EFFORTS OF THE EXECUTIVE DEPARTMENTAL UNITS AND THE JUDICIARY, RESPECTIVELY, TO CORRECT AUDIT FINDINGS REPORTED BY THE OFFICE OF LEGISLATIVE AUDITS.

(2) WITHIN 9 MONTHS OF THE MOST RECENT AUDIT REPORT, ANY UNIT OF STATE GOVERNMENT THAT HAS FIVE OR MORE REPEAT AUDIT FINDINGS SHALL REPORT TO THE OFFICE OF LEGISLATIVE AUDITS FOR EACH FINDING IN THAT AUDIT REPORT:

(I) THE CORRECTIVE ACTIONS TAKEN; OR

(II) A SCHEDULE FOR WHEN SPECIFIC CORRECTIVE ACTIONS WILL BE IMPLEMENTED.

(3) EACH UNIT REQUIRED TO REPORT TO THE OFFICE OF LEGISLATIVE AUDITS UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL CONTINUE TO REPORT TO THE OFFICE OF LEGISLATIVE AUDITS ON A QUARTERLY BASIS AFTER THE INITIAL REPORT UNTIL THE ACTIONS REPORTED BY THE AGENCY INDICATE THAT SATISFACTORY PROGRESS HAS BEEN MADE TO ADDRESS ALL FINDINGS.

2-1225.

(a) (1) In addition to the [report] REPORTS under § 2-1224 of this subtitle, the Legislative Auditor shall report an apparent violation of any law on use of State funds by the unit of the State government or other body that is [audited or reviewed] EXAMINED.

(2) A report under this subsection shall be submitted to:

- (i) the Joint Audit Committee;
- (ii) the Executive Director;
- (iii) the unit or body that is the subject of the report; and
- (iv) the Office of the Attorney General.